

United States Customs Service, Treasury

§ 145.34

in the form and manner prescribed in part 174 of this chapter.

[T.D. 73-175, 38 FR 13369, May 21, 1973, as amended by T.D. 78-99, 43 FR 13061, Mar. 29, 1978]

§ 145.23 Time limits.

A mail entry may be amended under section 520(c), Tariff Act of 1930, as amended (19 U.S.C. 1520(c)), only if the addressee requests such amendment within the time limits prescribed therein (see §§173.4 and 173.5 of this chapter), and the claim is allowable under section 520(c). Requests for adjustment in the amount of duty assessed under mail entries made under §145.22(a) shall be made in such time that the request can be acted upon by the port director within 90 days after receipt of the mail article and payment of the duties by the addressee. Protests under §145.22(c) must be filed not later than 90 days after payment of the duties by the addressee, but may be acted upon after the expiration of that 90-day period.

[T.D. 73-135, 38 FR 13369, May 21, 1973, as amended by T.D. 78-102, 43 FR 14454, Apr. 6, 1978]

§ 145.24 Amendment of entry.

If the port director is satisfied that the objection is valid and timely, he shall amend the mail entry. If the duty has already been paid, Customs shall issue an appropriate refund of duty.

§ 145.25 Entry correct.

If the port director believes the duty originally assessed was correct, he shall send the addressee a notice in writing that the request for refund of duty has been denied. If the duty has not been paid, the mail entry shall be returned to the postmaster concerned, together with a copy of the notice sent to the addressee. The postmaster will then collect the duty and deliver the shipment, or, if the addressee refuses to pay the duty, will treat the shipment as undeliverable.

§ 145.26 Rates of duty not binding.

Rates of duty assessed on a mail entry, whether assessed on the original entry or as amendments under §145.24, are not binding for future importa-

tions. A binding ruling on tariff classification may be obtained in accordance with the procedures set forth in part 177 of this chapter.

[T.D. 73-175, 38 FR 13369, May 21, 1973, as amended by T.D. 73-175, 38 FR 17469, July 2, 1973; T.D. 78-99, 43 FR 13061, Mar. 29, 1978]

Subpart D—Special Classes of Merchandise

§ 145.31 Importations not over \$200 in value.

The port director shall pass free of duty and tax, without preparing an entry as provided for in §145.12, packages containing merchandise having an aggregate fair retail value in the country of shipment of not over \$200, subject to the requirements set forth in §§10.151 and 10.153 of this chapter.

[T.D. 94-51, 59 FR 30296, June 13, 1994]

§ 145.32 Bona-fide gifts.

The port director shall pass free of duty and tax, without preparing an entry as provided for in §145.12, articles sent as bona-fide gifts from persons in foreign countries to persons in the United States having an aggregate fair retail value in the country of shipment not exceeding \$100 (\$200, in the case of articles sent from persons in the Virgin Islands, Guam, and American Samoa), subject to the requirements set forth in §§10.152 and 10.153 of this chapter.

[T.D. 94-51, 59 FR 30296, June 13, 1994]

§ 145.34 Personal and household effects and tools of trade.

(a) *U.S. military and civilian personnel returning from extended duty abroad.* Section 148.74 of this chapter sets forth specific requirements for exemptions from duty under subheading 9805.00.50, Harmonized Tariff Schedule of the United States (19 U.S.C. 1202), for personal and household effects of military and civilian personnel of the United States returning upon the completion of extended duty abroad. A copy of the official travel orders shall be attached to or enclosed in each mail article and the outside of each mail article shall be clearly marked to show that exemption from duty is being claimed.